

January 4, 2006

VIA OVERNIGHT DELIVERY

Charles L.A. Terrini, Executive Director
South Carolina Public Service Commission
Saluda Building
101 Executive Center Drive
Columbia, SC 29210

SC PUBLIC SERVICE
COMMISSION
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Re: **Docket No. 2005-26-C** – *Joint Application for MCG Capital Corporation, IDS
Telcom Corp. and IDS Telcom, LLC for Authority to Complete an Assignment of
Assets and to Grant Authority to IDS Telcom Corp. to Provide Local Exchange
and Interexchange Services and for Alternative and Flexible Regulation*
NOTICE OF CONSUMMATION

Dear Mr. Terreni:

MCG Capital Corporation (“MCG”), IDS Telcom, LLC (“Old IDS”) and IDS Telcom Corp. (“New IDS”) (MCG, Old IDS and New IDS, collectively, the “Parties”), by the undersigned counsel, hereby notify the Commission that, on October 18, 2005, the Parties completed the transaction approved by the Commission’s Order No. 2005-246(A) issued in the above-referenced docket on May 27, 2005. This notification is made pursuant to ordering paragraph 21 of the Order.

In addition, New IDS would like to update the Commission’s records, to the extent necessary, to reflect the following information:

Principal Place of Business:

IDS Telcom Corp.
2855 South Congress Avenue
Delray Beach, FL 33455
Tel: (888) 707-6500
Fax: (561) 431-3902
Website: www.idstelcom.com

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Regulatory Contact:

Awilda Santiago
IDS Telcom Corp.
1525 NW 167th St., 2nd Floor
Miami, FL 33169
Tel: (305) 612-4226
Fax: (305) 612-3027
Email: asantiago@cleartel.com

Customer Service Number: (888) 707-6500

Finally, as required by ordering paragraph 21, Old IDS requests that its Certificate of Public Convenience and Necessity be cancelled.

An original and ten (10) copies of this notification letter are enclosed. Kindly date-stamp the extra copy of this filing and return it in the self-addressed, postage-paid envelope provided. Should you have any questions, please do not hesitate to contact us.

Respectfully submitted,



Brett P. Ferenczak

cc: John J. Pringle, Jr.